

House File 645

S-3221

- 1 Amend the amendment, S-3215, to House File 645, as
2 passed by the House, as follows:
- 3 1. Page 3, by striking lines 37 through 43 and
4 inserting:
5 <Sec. _____. Section 476C.1, subsection 6, paragraph
6 b, subparagraph (4), Code 2015, is amended to read as
7 follows:
8 (4) An electric cooperative association organized
9 pursuant to chapter 499 that sells electricity to
10 end users located in this state, a municipally owned
11 city utility as defined in section 362.2, or a public
12 utility subject to rate regulation pursuant to chapter
13 476.>
 - 14 2. Page 3, line 46, by striking <annual>
 - 15 3. Page 3, line 50, after <and> by inserting <,
16 annually,>
 - 17 4. Page 4, line 3, by striking <annual>
 - 18 5. Page 4, line 8, by striking <annually>
 - 19 6. Page 4, line 9, by striking <annual>
 - 20 7. Page 4, line 16, by striking <annual>
 - 21 8. Page 4, line 18, after <is> by inserting <,
22 annually,>
 - 23 9. Page 4, line 21, by striking <annual>
 - 24 10. Page 4, line 25, by striking <annually>
 - 25 11. Page 4, line 26, after <facilities> by
26 inserting <with a generating capacity of one and
27 one-half megawatts or less>
 - 28 12. Page 4, line 28, by striking <subparagraph> and
29 inserting <subparagraphs (4) and>
 - 30 13. Page 4, after line 47 by inserting:
31 <Sec. _____. Section 533.329, subsection 2,
32 Code 2015, is amended by adding the following new
33 paragraphs:
34 NEW PARAGRAPH. l. The moneys and credits tax
35 imposed under this section shall be reduced by a wind
36 energy system tax credit allowed under section 422.11K.
37 NEW PARAGRAPH. m. The moneys and credits tax
38 imposed under this section shall be reduced by a
39 solar energy system tax credit allowed under section
40 422.11L.>
 - 41 14. Page 5, before line 22 by inserting:
42 <5. The section of this Act enacting section
43 533.329, subsection 2, paragraphs "l" and "m", applies
44 retroactively to January 1, 2015, for tax years
45 beginning on or after that date.>
 - 46 15. By renumbering as necessary.

ROBERT M. HOGG